



**DEPARTMENT OF PUBLIC SAFETY
MISSOURI VETERANS COMMISSION**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2002-121
December 31, 2002
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

December 2002

The following problems were discovered as a result of an audit conducted by our office of the Department of Public Safety, Missouri Veterans Commission.

The operations of the Missouri Veterans Commission (MVC) and the various homes and statewide programs are primarily funded from the Missouri Veterans' Homes Fund (Home Fund) and the Veterans' Commission Capital Improvement Trust Fund (VCCITF), with some additional funding from the state's General Revenue Fund, the Veterans' Trust Fund, and from federal funds.

The VCCITF expenditures significantly exceeded revenues during the last two fiscal years, due to increases in the amounts spent on memorial grants and the Liberty Memorial in Kansas City, increases in construction, maintenance and repairs costs, and significant increases in the amounts transferred to the Home Fund. For fiscal years 1995 through 1999, the VCCITF received nearly \$102 million of the state's proceeds from gaming activities. As a result of legislative changes, since fiscal year 1999 the VCCITF has been allocated only \$3 million each year from the state's proceeds from gaming activities. With this reduction in new revenues to the VCCITF and no significant reduction in the expenditures, the balance in the fund has declined by nearly \$30 million in the most recent two fiscal years. Financial projections prepared by the Commission's fiscal staff show the fund will likely be depleted by the end of fiscal year 2005.

Despite significant amounts transferred from the VCCITF during the last three fiscal years, the Home Fund revenues have not kept pace with the operating and administrative costs of the homes. As of the end of fiscal year 2002, the balance in the Home Fund was approximately \$22,000. According the Commission personnel, overall operating costs of the homes have grown at a much greater pace than resident fees and U.S. Department of Veterans' Affairs per diem reimbursements, which are the primary revenues of this fund.

To ensure appropriate services to veterans can be continued and minimize the funding dependency on the state's General Revenue Fund, it appears additional funding is necessary and other grants and programs not involved with the operations of the homes and cemeteries must be curtailed or eliminated. The Commission recognized the potential problem and has been reviewing various funding options.

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YELLOW SHEET

MISSOURI VETERANS COMMISSION

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Charles R. Jackson, Director
Department of Public Safety
and
Ronald L. Taylor, Executive Director
Missouri Veterans Commission
Jefferson City, MO 65102

We have audited the Department of Public Safety, Missouri Veterans Commission. The scope of this audit included, but was not necessarily limited to, the years ended June 30, 2002 and 2001. The objectives of this audit were to:

1. Review certain management practices and financial information for compliance with applicable statutes, regulations, and agency policy.
2. Review the efficiency and effectiveness of certain management practices and operations.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the commission's minutes of meetings, written policies, revenues, expenditures, contracts, and other pertinent procedures and documents, and interviewed commission personnel.

As part of our audit, we assessed the commission's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the commission's management and was not subjected to the procedures applied in the audit of the Missouri Veterans Commission.

The accompanying Management Advisory Report presents our finding arising from our audit of the Department of Public Safety, Missouri Veterans Commission.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

July 16, 2002 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits: Kenneth W. Kuster, CPA
Audit Manager: Regina Pruitt, CPA
In-Charge Auditor: Stacy Griffin-Lowery

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDING

DEPARTMENT OF PUBLIC SAFETY
MISSOURI VETERANS COMMISSION
MANAGEMENT ADVISORY REPORT –
STATE AUDITOR’S FINDING

Missouri Veterans Commission’s Funds

The operations of the Missouri Veterans Commission (MVC) and the various homes and statewide programs are primarily funded from the Missouri Veterans’ Homes Fund (Home Fund) and the Veterans' Commission Capital Improvement Trust Fund (VCCITF), with some additional funding from the state’s General Revenue Fund, the Veterans' Trust Fund, and from federal funds. During the audit period, the Home Fund and the VCCITF provided approximately 75 percent of the funding for the MVC and its homes and programs, while approximately 25 percent of the funding came from state general funds and federal funds.

As noted in Appendix C, the VCCITF expenditures significantly exceeded revenues in the two fiscal years ending June 30, 2001 and 2002. These unfavorable financial results were due to increases in the amounts spent on memorial grants and the Liberty Memorial in Kansas City, increases in construction, maintenance and repairs costs, and significant increases in the amounts transferred to the Home Fund to pay operating costs of existing and newly opened homes. In a two year period from July 2000 to June 2002, the balance of the VCCITF decreased from approximately \$81.5 million to \$52 million.

For fiscal years 1995 through 1999, the VCCITF received nearly \$102 million of the state’s proceeds from gaming activities. As a result of legislative changes, since fiscal year 1999 the VCCITF has been allocated only \$3 million each year from the state’s proceeds from gaming activities. With this reduction in new revenues to the VCCITF and no significant reduction in the expenditures, the balance in the fund has declined by nearly \$30 million in the most recent two fiscal years. Financial projections prepared by the Commission's fiscal staff show the fund will likely be depleted by the end of fiscal year 2005. It appears some changes or fluctuations in expenditure patterns may allow the fund to continue briefly beyond fiscal year 2005.

As noted in Appendix D, despite the significant amounts transferred from the VCCITF during the last three fiscal years, the Home Fund revenues have not kept pace with the operating and administrative costs of the homes. As of the end of fiscal year 2002, the balance in the Home Fund was approximately \$22,000. According to Commission personnel, overall operating costs of the homes (existing and newly opened), particularly the various medical and pharmaceutical costs, have grown at a much greater pace than resident fees and U.S. Department of Veterans' Affairs per diem reimbursements, which are the primary revenues of this fund. Federal reimbursements are adjusted each year for the inflation rate. Historically, resident fees have been adjusted at the same rate of increase as federal veterans administration pensions. However, there was a time period, 1998 through 2000, where there were no increases to resident fees. State law provides

for the Commission to establish fees which consider the income or other financial means of the resident, and the cost of care provided.

To ensure services to the residents can be continued, it appears additional funding is necessary and other grants and programs must be curtailed or eliminated. The continued authorization of construction, maintenance and repair costs, and additional programs or grant expenditures from the VCCITF without increased funding could prove detrimental to the veterans homes and veterans cemeteries. In addition, increasing operating costs of the homes without some adjustment to the residential fees will likely result in the need for continued transfers from the VCCITF or additional funding for home operations from the state's General Revenue Fund.

The Commission recognized the potential problem and has been reviewing various funding options (ie; increased residential fees, legislation to increase funding) to improve the financial condition of its funds. Legislation that would have increased the amount of transfers from gaming funds to the VCCITF did not pass in the most recent legislative session. The Commission is therefore giving consideration to a more appropriate level for resident fees. In addition to revenue increasing efforts, the Commission needs to reevaluate and eliminate costs where possible.

The Commission needs to closely monitor the ongoing financial condition of the VCCITF and the Home Fund with its primary goal being to provide necessary services to the residents in the state's veterans homes at a reasonable and appropriate cost.

WE RECOMMEND the Missouri Veterans Commission closely monitor the financial condition of the VCCITF and the Home Fund and develop a plan to sustain the solvency of the VCCITF and provide needed services through the veterans homes at a reasonable and appropriate cost. To minimize the funding dependency on the state's General Revenue Fund, other programs and grants not involved with the operations of the homes and cemeteries should be curtailed or eliminated.

AUDITEE'S RESPONSE

The Missouri Veterans Commission (MVC) appreciates the efforts of the staff of the State Auditor's Office and concurs with the recommendation.

The MVC recognizes the funding situation and agrees that the core programs should be the priority: Veterans Homes, Veterans Cemeteries, and Service to Veterans.

As established in 1994, the VCCITF was intended only for building veterans' homes and their maintenance. The use of the fund expanded, in part because the transfers to the fund significantly exceeded expectations. The size of the fund allowed the VCCITF to supplement the Home Fund and to reduce General Revenue contributions for the operations of the homes during recent years.

For the Homes' Program, the General Revenue funding as a percentage of total funding has dropped from 23.77 percent in fiscal year 1996 to 17.27 percent in fiscal year 2003. This places additional strains on the Home Fund and, ultimately, the VCCITF.

In addition, the Service to Veterans (STV) Program is funded 100 percent from General Revenue. The STV Program is statewide and assists veterans in receiving compensation and pension benefits from the federal Department of Veterans Affairs. In federal fiscal year 2001, Missouri veterans received \$449 million in compensation and pension benefits from the federal Department of Veterans Affairs.

Plans are underway to increase the revenue sources into the Home Fund to protect the Homes Program. Changes in the resident rate structure will factor in the increase in medical costs but continue to consider the veterans' ability to pay for their care.

In conclusion, the Commission plans to focus, as recommended, on ensuring the continued operations of its core programs. The Commission plans to operate these programs as efficiently as possible, prioritize the programs, and ensure that resident charges, while based upon income and assets, enable the Home Fund, with continued General Revenue support, to operate with minimal use of the VCCITF.

This report is intended for the information of the Missouri Veterans Commission management and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

DEPARTMENT OF PUBLIC SAFETY
MISSOURI VETERANS COMMISSION
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Missouri Veterans Commission is responsible for representing all Missouri veterans, ensuring their needs are met, and defending the entitlements due them. This is accomplished through various programs and services funded by the state and federal governments, as well as private and corporate contributions. Ongoing programs administered by the Commission include the Veterans Home Program, the Veterans Cemeteries Program, and the Service to Veterans Program.

The Commission operates seven long-term skilled nursing care facilities (veterans homes) with 1,153 beds. The number of available beds will increase to 1,350 upon completion of current construction projects. According to a survey completed by the federal Department of Veterans Affairs, Missouri has the largest number of veterans homes among the fifty states. Seven states do not have any state operated veterans homes, thirty-two states have three or fewer veterans homes, and the ten remaining states have four to six veterans homes. The Commission operates two cemeteries with two others currently under construction. According to federal Department of Veterans Affairs information, about two-thirds of the states maintain state funded cemeteries. Veterans service officers are located in almost every county of the state to provide counseling and assistance to veterans in identifying and applying for state and/or federal benefits.

The Missouri Veterans Commission is funded by five separate sources, as follows:

General Revenue: Annual appropriations from the state's General Revenue Fund are split between the Veterans Homes Program, Service to Veterans Program, and central office operations. The majority of these funds are used for the operation of the veterans homes.

Missouri Veterans' Homes Fund: This fund is comprised of resident fees from individuals living in the homes and per diem reimbursements from the federal Department of Veterans Affairs, and is the primary funding source for the operation of the homes.

Veterans' Commission Capital Improvements Trust Fund: This fund receives monies transferred from the Gaming Commission Fund and is used for the construction, maintenance, renovation, or equipment needs of homes; construction, maintenance, renovation, equipment needs and operation of cemeteries; and, fund transfers to the Home Fund to maintain the solvency of that fund. This fund has also been designated as the funding source for various memorial or museum grants and medallion or other recognition programs.

Missouri Veterans Commission-Federal Fund: Federal funds are provided to supplement the construction/renovation of homes and cemeteries.

Veterans' Trust Fund: This is a charitable fund that receives donations from businesses, individuals, or through the state income tax form check-off box. These funds can be used for any function of the Commission.

In 1931, the state legislature created the Office of State Service Officer. The State Omnibus Reorganization Act of 1974 combined the Missouri Veterans' Home at St. James and the Office of State Service Officer, and established the Division of Veterans Affairs within the Department of Social Services. Under the provision of Reorganization Plan No. 3 of 1981, submitted by the Governor and approved by the 80th General Assembly, all powers and duties of the Division of Veterans' Affairs were transferred from the Department of Social Services to the Department of Public Safety, Office of the Adjutant General. On August 28, 1989, the Division of Veterans' Affairs was replaced by the establishment of the Missouri Veterans Commission.

The Commission is composed of five veterans appointed by the Governor and confirmed by the Senate. The Commission appoints an Executive Director who implements policies and is responsible for the statewide management of veterans programs. The Executive Director reports regularly to the Commission concerning all aspects of program operations through quarterly Commission meetings.

Members of the Missouri Veterans Commission as of June 30, 2002, were:

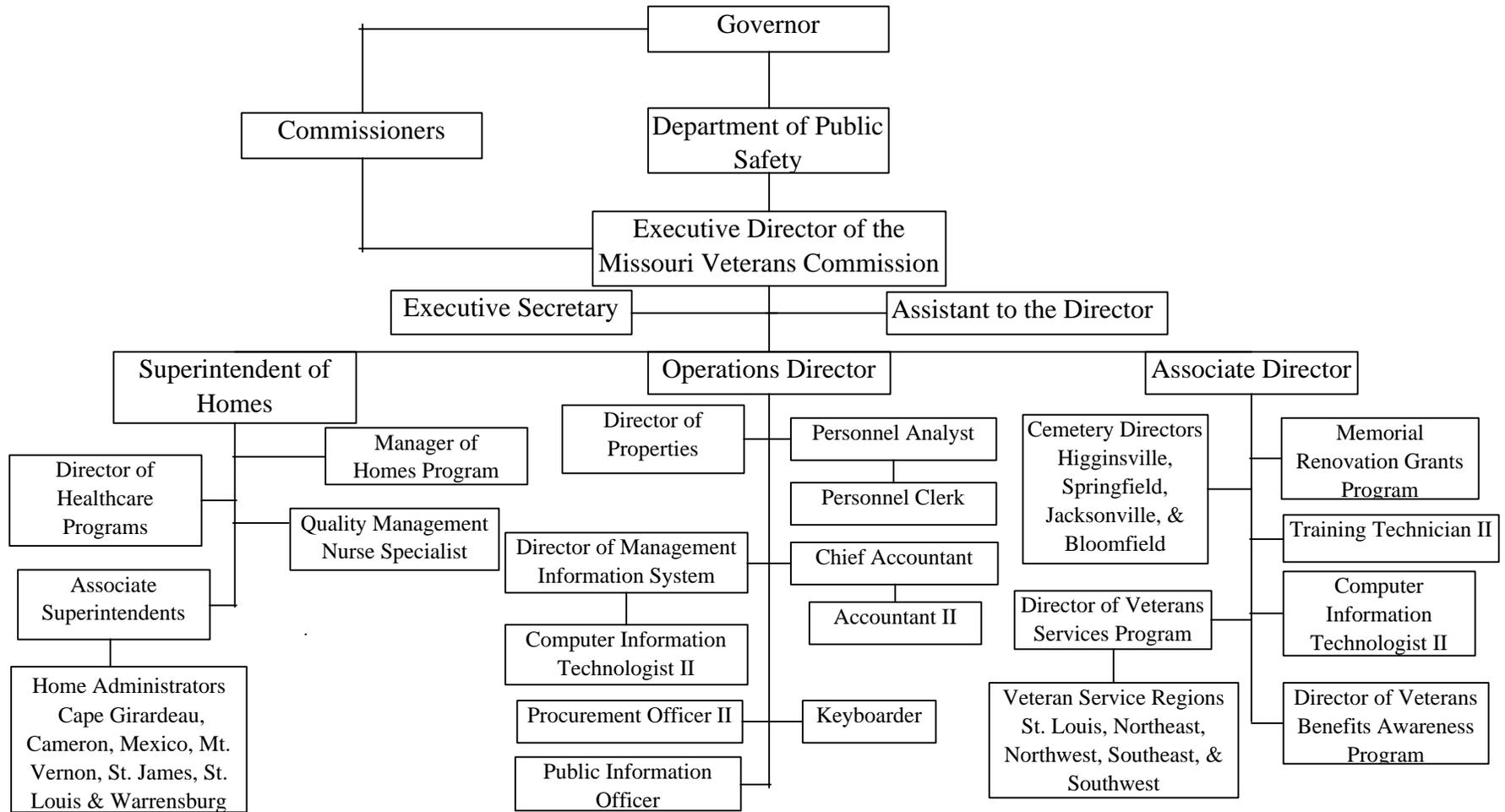
<u>Member</u>	<u>Term Expires</u>
Carl H. Niewoehner, Chairman	November 2, 1997 *
Donald J. Gralike, Vice-Chairman	November 2, 2003
Reginald L. Bassa, Member	November 2, 2000 *
Bernadette Miller, Member	December 11, 2004
Emmett W. Fairfax, Member	November 2, 2005

* Term has expired. Member continues to serve until a successor is appointed.

Sam McVay was appointed Executive Director on December 1, 2000, and served until June 30, 2002. Ronald L. Taylor became Acting Director on July 1, 2002, and was appointed Executive Director on August 12, 2002.

The Missouri Veterans Commission employed 20 full-time employees in the central office and approximately 1,292 other full-time employees throughout the state as of June 2002. An organization chart follows.

DEPARTMENT OF PUBLIC SAFETY
 MISSOURI VETERANS COMMISSION
 ORGANIZATION CHART
 JUNE 30, 2002



Appendix A

DEPARTMENT OF PUBLIC SAFETY
 MISSOURI VETERANS COMMISSION
 COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2002			2001		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
GENERAL REVENUE FUND						
Demolition and Construction of St. James Veterans Home	\$ 0	0	0	16,908	16,908	0
Veterans Homes Personal Service ***	6,811,310	4,949,140	1,862,170	7,325,069	6,397,121	927,948
Veterans Homes Equipment and Expenses ***	341,121	218,319	122,802	341,121	294,271	46,850
Administrative & Services Personal Service	1,656,052	1,604,197	51,855	1,643,748	1,635,276	8,472
Administrative & Services Equipment and Expenses	278,999	242,729	36,270	278,999	278,999	0
Total General Revenue Fund	9,087,482	7,014,385	2,073,097 *	9,605,845	8,622,575	983,270
MISSOURI VETERANS COMMISSION-FEDERAL FUND						
Construction 100 Bed Dementia Unit	10,021,258	618,423	9,402,835 **	119,896	119,896	0
Veterans Cemetery Bloomfield	6,151,950	153,375	5,998,575 **	0	0	0
Veterans Cemetery Jacksonville	5,533,080	155,251	5,377,829 **	0	0	0
Demolition and Construction of St. James Veterans Home	0	0	0	68,502	12,457	56,045
Design Construction Cameron Veterans Home	256,032	141,082	114,950 **	609,063	609,063	0
Improvements Veterans Homes Statewide	15,781,162	3,617,693	12,163,469 **	2,177,946	2,177,946	0
Design Improvements Veterans Cemeteries	329,405	33,531	295,874 **	221,123	221,123	0
Total Missouri Veterans Commission-Federal Fund	38,072,887	4,719,355	33,353,532	3,196,530	3,140,485	56,045
VETERANS' COMMISSION CAPITAL IMPROVEMENT TRUST FUND						
Statewide Maintenance Repair	451,720	383,193	68,527 **	48,280	48,280	0
Erosion Control	292,758	292,758	0	9,948	9,948	0
Construction 100 Bed Dementia Unit	3,304,955	46,781	3,258,174 **	568,767	568,767	0
Construction Outpatient Clinic Statewide	3,250,350	3,229,725	20,625 **	160,045	160,045	0
Veteran Cemetery Bloomfield	333,386	125,357	208,029 **	166,614	166,614	0
Construction Projects Missouri Veterans Home Cape Girardeau	1,401,936	1,212,931	189,005 **	179,596	179,596	0
Veterans Homes Personal Services ***	23,400	19,764	3,636	23,190	19,179	4,011
Design Construction 40 Car Parking Garage	50,000	50,000	0	0	0	0
Flooring and Resident	0	0	0	941,313	941,313	0
Veterans Cemetery Jacksonville	323,661	127,521	196,140 **	176,339	176,339	0
Construction Storage Facilities	277,611	277,611	0	9,262	9,262	0
Veterans Home Warrensburg	0	0	0	3,625	455	3,170
Design Construction Cameron Veterans Home	5,921	3,256	2,665 **	299,970	299,970	0
Veterans Memorial Grant	1,500,000	1,500,000	0	500,000	110,143	389,857
Design Construction St. James Veterans Home	0	0	0	90,632	86,698	3,934
Veterans Commission St. Louis Dementia Wing	1,498,803	11,594	1,487,209 **	1,196	1,196	0
Veterans Commission Mt. Vernon New Home	1,499,079	0	1,499,079 **	921	921	0
Veterans Commission New Clinics	2,427,169	1,886,209	540,960 **	17,830	17,830	0
Maintenance Improvement Statewide	0	0	0	57,065	45,160	11,905
Maintenance Missouri Veterans Homes Statewide	95,840	66,104	29,736 **	21,707	21,707	0
Improvement Veterans Homes Statewide	9,831,635	2,489,210	7,342,425 **	1,584,448	1,584,448	0

DEPARTMENT OF PUBLIC SAFETY
MISSOURI VETERANS COMMISSION
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2002			2001		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
Design Improvement Veterans Cemeteries	33,349	0	33,349 **	224,585	224,585	0
Design Mexico, Cape Girardeau Veterans Homes	0	0	0	3,149	0	3,149
Administration and Service Personal Services	596,512	564,690	31,822	426,949	418,270	8,679
Administration and Service Equipment and Expenses	963,605	945,650	17,955	338,606	255,790	82,816
Design Construction Statewide Maintenance & Repair	500,000	0	500,000 **	0	0	0
Veterans Commission St. Louis Missouri Veterans Home Roof	71,156	0	71,156 **	0	0	0
Veterans Commission Cemetery Erosion	171,319	72,662	98,657 **	0	0	0
Veterans Commission Higginsville Cemetery	339,897	18,192	321,705 **	0	0	0
Veterans Commission Springfield Cemetery	339,897	17,178	322,719 **	0	0	0
Veterans Commission Cape Girardeau Patio	79,668	3,920	75,748 **	0	0	0
Veterans Service Officer Program	750,000	406,363	343,637	0	0	0
Liberty Memorial	10,000,000	10,000,000	0	0	0	0
Total Veterans' Commission Capital Improvement Trust Fund	40,413,627	23,750,669	16,662,958	5,854,037	5,346,516	507,521
MISSOURI VETERANS' HOMES FUND						
Managed by Facilities Management	22,278	8,153	14,125 **	11,139	8,153	2,986
Veterans Homes Personal Services ***	21,646,061	21,160,529	485,532	19,158,193	16,039,933	3,118,260
Veterans Homes Equipment and Expenses ***	11,930,991	11,165,425	765,566	10,092,475	9,645,170	447,305
Administration and Service Personal Services	460,221	435,392	24,829	457,911	439,428	18,483
Administration and Service Equipment and Expenses	724,353	617,081	107,272	675,384	675,384	0
Total Missouri Veterans Homes Fund	34,783,904	33,386,580	1,397,324	30,395,102	26,808,068	3,587,034
VETERANS' TRUST FUND						
Administration and Service Equipment and Expenses	12,500	12,500	0	12,500	11,722	778
Veterans Homes Equipment and Expenses ***	52,500	51,186	1,314	52,500	49,510	2,990
Total Veterans Trust Fund	65,000	63,686	1,314	65,000	61,232	3,768
Total All Funds	\$ 122,422,900	68,934,675	53,488,225	49,116,514	43,978,876	5,137,638

* Commission personnel indicated the lapsed balance includes \$767,116 Personal Service withholdings made at the Governor's request from the General Revenue Fund in fiscal year 2002.

** Biennial appropriations set up in fiscal year 2002 are re-appropriations to the next fiscal year. After the fiscal year-end processing has been completed, the unexpended fiscal year appropriation balance for a biennial appropriation is established in the next fiscal year. Therefore, there is no lapsed balance for a biennial appropriation.

*** These funds, although appropriated to the Veterans Commission by the General Assembly, are administered by the various veterans homes and will be audited during veterans home audits.

Appendix B

DEPARTMENT OF PUBLIC SAFETY
 MISSOURI VETERANS COMMISSION
 COMPARATIVE STATEMENT OF EXPENDITURES (BY BUDGET OBJECT)

	Year Ended June 30,	
	2002	2001
Salaries and wages	\$ 28,733,711	24,949,208
Travel:		
In-State	263,807	256,093
Out-of-State	17,702	23,719
Fuel and utilities	1,641,434	1,665,278
Supplies:	6,635,689	0
Administrative	0	396,584
Lab and medical	0	2,546,136
Merchandising	0	2,608
Repair, maintenance, and usage	0	465,102
Residential	0	1,873,107
Specific Use	0	96,136
Professional development	149,756	167,764
Communication services and supplies	336,489	279,630
Services:		
Health	0	245,566
Business	0	1,149,992
Professional	1,783,427	445,312
Housekeeping and janitorial	118,685	70,617
Maintenance and repair services	440,016	0
Equipment maintenance and repair	0	303,687
Transportation maintenance and repair	0	24,674
Equipment:		
Computer	346,983	419,584
Educational	0	407
Electronic	0	23,380
Medical and laboratory	0	139,390
Motorized	109,159	92,230
Office	163,326	129,461
Other	629,062	0
Specific Use	0	288,144
Stationary	0	22,009
Property and improvements	14,853,114	7,659,503
Building lease payments	23,698	14,046
Equipment rental and leases:	142,704	0
Equipment lease payments	0	24,191
Building and equipment rentals	0	73,857
Miscellaneous expenses	33,767	21,318
Program distributions	12,512,146	110,143
Total Expenditures	\$ <u>68,934,675</u>	<u>43,978,876</u>

Note: Certain classifications of expenditures changed during the two-year period, which may affect the comparability of the amounts.

Appendix C

DEPARTMENT OF PUBLIC SAFETY
 MISSOURI VETERANS COMMISSION
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS
 VETERANS' COMMISSION CAPITAL IMPROVEMENT TRUST FUND

	Year Ended June 30,				
	2002	2001	2000	1999	1998
RECEIPTS					
Cemetery Collections	\$ 62,550	34,650	20,550	0	0
Transfer from Gaming	3,000,000	3,000,000	3,000,000	38,905,493	53,876,014
Interest	2,762,357	4,974,513	4,335,608	3,233,102	1,391,614
Heating, Ventilation, & AC Project Reimbursement	1,099,010	0	0	0	0
Total Receipts	6,923,917	8,009,163	7,356,158	42,138,595	55,267,628
DISBURSEMENTS					
Cemetery Operations	924,321	674,060	657,678	19,488	0
Veterans Organizations Service Officers	406,363	0	0	0	0
Medals and Medallions	627,994	0	0	0	0
Memorial Grants	2,105,783	110,143	0	0	0
Liberty Memorial	10,000,000	0	0	5,000,000	0
Construction, Maintenance and Repair	10,314,203	4,543,133	3,717,553	15,503,251	2,113,353
Benefits	0	129,884	90,738	0	0
Transfer to Home Fund	7,820,000	6,350,000	1,055,000	0	0
Article X transfer	0	43,483	32,839	14,919	9,733
Other	263,761	19,179	7,659	0	0
Total Disbursements	32,462,425	11,869,882	5,561,467	20,537,658	2,123,086
RECEIPTS OVER(UNDER) DISBURSEMENTS	(25,538,508)	(3,860,719)	1,794,691	21,600,937	53,144,542
CASH AND INVESTMENTS, JULY 1	77,618,885	81,479,604	79,684,913	58,083,976	4,939,434
CASH AND INVESTMENTS, JUNE 30	52,080,377	77,618,885	81,479,604	79,684,913	58,083,976

Appendix D

DEPARTMENT OF PUBLIC SAFETY
 MISSOURI VETERANS COMMISSION
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS
 MISSOURI VETERANS' HOMES FUND

	Year Ended June 30,				
	2002	2001	2000	1999	1998
RECEIPTS					
Veterans Administration Per Diem	\$ 18,606,263	13,070,403	13,200,108	10,480,750	9,465,339
Resident charges	14,650,907	12,508,135	10,721,717	10,007,505	8,905,109
Community Based Outpatient Clinic Leases	31,616	0	0	0	0
Miscellaneous Receipts	226,675	177,839	222,950	136,911	130,448
Interest	50,825	78,750	98,118	113,160	170,644
Transfer from VCCITF	7,820,000	6,350,000	1,055,000	0	0
Total Receipts	41,386,286	32,185,127	25,297,893	20,738,326	18,671,540
DISBURSEMENTS					
Operating Costs	33,457,937	26,808,069	19,653,529	18,306,474	16,903,391
Fringe Benefit and Cost Allocation Plan Transfers	8,847,552	5,734,442	4,655,572	3,218,054	2,940,565
Total Disbursements	42,305,489	32,542,511	24,309,101	21,524,528	19,843,956
RECEIPTS OVER(UNDER) DISBURSEMENTS	(919,203)	(357,384)	988,792	(786,202)	(1,172,416)
CASH AND INVESTMENTS, JULY 1	941,428	1,298,812	310,020	1,096,222	2,268,638
CASH AND INVESTMENTS, JUNE 30	22,225	941,428	1,298,812	310,020	1,096,222

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